

## THE ADAPTATION OF IMPRESSION MANAGEMENT AND SYMBOLIC COMMUNICATION TO COUNTERACT THE LOSS OF THE COMPANY'S LEGITIMACY

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**Purpose:** Due to the increasing importance attached to how corporations attempt to build their legitimacies, it is not to be avoided to gain insight whether strategies they can implement can be assessed as being fair from the point of view of stakeholders. Because the way in which organizations communicate with stakeholders can be considered as being one of the sources of corporate legitimacy special attention should be paid to the level of sincerity and fairness in messages sent to stakeholders by corporations. When analyzing the process of communication from this point of view symbols and symbolic management may become relevant factors. The paper determines circumstances under which corporations can use or resign from using impression management techniques, which is believed to be related to how they perceive both sources of their power over stakeholder (be it legitimacy or other established way of rendering stakeholders' judgment about those corporations) and the level of uncertainty related to their operations carried out within given sectoral environment.

**Design/methodology/approach:** The work is based on literature studies and critical review of hitherto established ways of analyzing symbolic management and its possible impact on how corporations take part in communication process aimed at legitimacy building.

**Findings:** Research propositions have been built based on analysis that reveals how organizational failures in carrying out activities related to indicated types of legitimacy are expected to impact on the probability of making use of impression management techniques.

**Research limitations/implications:** Limited number of types of legitimacy has been taken into account.

**Practical implications:** Because impression management techniques may lead companies to problems with building relationships with stakeholders, companies need to take care of when they could be more inclined to use those techniques. Then in spite of greater probability that those techniques may be implemented, companies may decide on more sincere communication.

**Originality/value:** The approaches to problems related to impression management techniques should allow for showing that in addition to phenomena like legitimacy or reputation, those related to stigmatization and disapproval appear to be significant when analyzing corporate communication. The communication when being symbolic not necessarily should be disregarded.

**Keywords:** symbols, communication process, legitimacy.

## 1. Introduction

Symbolic management is thought to be related to how strategically consequential meanings are ascribed to the structures, actions and intentions of the organizations (Schnackenberg, Bundy, and Westphal, 2019, p. 387). Here symbols can be considered as “categories of social construction with ascribed meanings defined by the agents and audiences who use them” (Schnackenberg, Bundy, and Westphal, 2019, p. 376). Messages and meanings that are conveyed by symbols are to be the key for developing competitive advantage (Schnackenberg, Bundy, and Westphal, 2019; Westphal, and Zajac, 1998). For example, in case of high levels of uncertainty it may turn out that effects of symbolic action that involves changes in organizational policy that are independent of substantive practices can bring some social benefits to the extent to which market reactions are induced only by the information related to the attempts of the implementation of legitimate formal practices. Hence, agency perspective can be described from the conventional point of view (being focused on economic benefits of undertaken actions) or from the social point of view (being focused on social benefits) (Westphal, and Zajac, 1998). This is worth mentioning since high level of uncertainty of the environment could lead to sincere communication another time (Patelli, and Pedrini, 2014). That is why the problem of understanding of the links of legitimacy strategies to how corporations communicate demands further attention.

The issue is that while legitimacy similarly to symbolic communication is believed to be closely related to competitive advantage knowledge of how it is built and why it maybe built by making use of symbols should be of great importance not only to managers but also to stakeholders. The core of the matter is whether the corporations that want stakeholders to focus on social benefits at the same time put an effort into implementing the solutions about which they communicate. If so, then using symbols can be perceived as a justified way of actually supporting legitimacy. If not, then it may be that stakeholders become victims of so called impression management techniques. Those are communication techniques whose aim is to emphasize the symbolic dimension of activities and achievements while not paying attention at all whether those solutions are or at least could be put into practice. The aim of this paper is to consider circumstances under which corporations can use or resign from using impression management techniques, which is believed to be related to how they perceive both sources of their power over stakeholder (be it legitimacy or other established way of rendering stakeholders' judgment about those corporations) and the level of uncertainty related to their operations carrier out within given sectoral environment. The relations that have been proposed in research propositions in this paper next can be verified when conducting research in empirical contexts that would be either similar or dissimilar when compared with those discussed in the paper.

It has been proved that the greater the extent to which organization is legitimated, the more satisfaction this organization can provide to its customers. This may be because there is a relationship between corporate abilities and legitimacy-building initiatives so that in order not to lose legitimacy the companies are expected to manage it actively (Payne, Cruz-Suarez, and Prado-Román, 2018, p. 121). While symbolic management can be considered as one of the approaches to legitimacy building, the issue is to check whether the companies take into account how adapted approaches can interact with the dimensions of legitimacy that have been built. What is important here is that motivations for impression management can be analyzed from the point of view of different theories. Among them there are social/political theories that involve legitimacy, stakeholders theory and institutional theory. It can be assumed that when using communication that is far from being linked to impression management techniques the company is more focused on economic benefits that can be derived as a result of long term strategy of value creation with accordance to social expectations. But while the use of communication based on impression management techniques could lead to some short-term social advantages in the long run this approach appears to be risky and irresponsible. More generally, the question that is to be posed is related to how existing corporate views on social judgements that have already been made with regard to corporate activities may help in considering these problems. Moreover the issue of whether symbols as embedded tools in messages sent by corporations are used in a reasonable way is to be taken into account. It may remain possible that symbols rather still should be perceived as being a kind of distractor. In order to be able to consider presented dilemmas in a straightforward way it should be mentioned that hitherto views on types of legitimacy that can be built by companies are not to make the task easier so that firstly some level of sufficient clarity needs to be achieved. The results of several decades of research on legitimacy strategies give rise to the belief that various types of legitimation may be built. However, at the same time it becomes less clear what are the differences between them. In order to built research propositions it is indispensable to have applied terms defined precisely. That is why authors focus their attention on legitimacy types matched to the normative dimension, which is believed to be linked to those corporate activities which have strong impact on corporate communication process. Then it becomes more justified to make attempts to recognize the sources of possible bias in tis process.

## 2. Literature review

### 2.1. Selected ways of the development of a company legitimacy

van Halderen, van Riel and Brown (2011) proposed to recognize two patterns that can be used by corporations depending on what they want to communicate. In this perspective when being focused on legitimacy they tend to emphasize their features like transparency or sincerity, which are believed to entail stakeholders' acceptance. But when being focused on distinctiveness they are thought to look for competitive advantage, which van Halderen, van Riel and Brown (2011, p. 273) match to taking a more provocative standpoint in a public debate. As this division made between legitimacy and distinctiveness that could be also linked to other kind of social judgments is to be taken into account next, it should also be emphasized that the issue of competitive advantage in legitimacy literature is significant. Even if it should be argued that communication aimed at legitimacy building is not about unique organizational features (Bitektine, 2011; Deephouse, and Carter, 2005), then it appears to be justified to assume that legitimacy and competitive advantage are strongly related to each other. Emphasizing that the competitive advantage is a preceding factor to survival, Payne, Cruz-Suarez and Prado-Román (2018) are claimed to maintain that "legitimacy is in itself a competitive advantage" (Diez-de-Castro, and Peris-Ortiz, 2018, p. 7). As it is indicated by Payne, Cruz-Suarez and Prado-Román (2018) there are numerous studies (e.g. Chen et al., 2016; Díez-Martín et al., 2013 as cited in: Payne, Cruz-Suarez, and Prado-Román, 2018, p. 123) that actually support the assertion made by Brown (1998) who sees legitimacy as a necessary condition making it possible for organization to acquiring resources, to entering markets and to long-term survival (Brown, 1998 as cited in: Payne, Cruz-Suarez, and Prado-Román, 2018, p. 123). But in order to make it more visible which aspects of legitimacy building should particularly be taken into consideration when analyzing the way in which corporate communication can be linked to social judgements formation, the short review of legitimacy typologies is needed.

Currently, in the literature in the field of management, a multitude of different approaches to the problem of the legitimacy of an organization can be found. This is because legitimacy is a multilevel construct in itself and in addition to this there is a need to establish relations between this term and others somewhat close to it like e. g. reputation (Bitektine, 2011) or introduced more recently stigma and disapproval (Vergne, 2012). In order to avoid confusion it appears to be advisable to limit the number of possible types of legitimacy taken into account, next to establish clear boundaries between considered types of legitimacy as well as to indicate which aspects of the phenomena are of the utmost importance and finally to reflect on how related terms can be matched to those being discussed under legitimacy heading.

For years one of the most widely cited legitimacy typology has been the one created by Suchman (1995) who indicated on three types of legitimacy (that is pragmatic legitimacy, moral legitimacy as well as cognitive legitimacy) as well as propose number of subtypes which can be recognized within the boundaries of mentioned types. As new issues were identified that could be hardly matched to previously created typologies, then new ones have appeared as a result of the evolution of existing ones. However, it is claimed that there has been a lack of consensus among researchers as to what types of legitimacy should be taken into consideration. It was not until Díez-de-Castro et al. proposed their typology of legitimacies consisting of eight types (that is cognitive/cultural legitimacy, regulatory legitimacy, moral/ethical legitimacy, pragmatic/instrumental/resources legitimacy, managerial/output legitimacy, technical legitimacy, emotional/relational legitimacy, legitimacy of the industry or sector) that it can be said that there was greater clarity as to what types of legitimacy should have been taken into account. What is especially important regarding the work performed by Díez-Castro et al. (2018) is the way in which they approach the construct of normative legitimacy which has been linked to issues related to moral legitimacy, professional (managerial as well as technical) legitimacy.

Moral legitimacy can be thought as being related to initiatives based on values which are appreciated by stakeholders who consider them as being above private interests (Díez-de-Castro et al., 2018, p. 9). What is important is that in case of considering whether the organization can or can not obtain moral (ethical) legitimacy, the force with which stakeholders perceive ethical principles followed by the organization is to be a decisive factor (Díez-de-Castro et al., 2018, p. 11). As social legitimacy can be considered as being the part of moral legitimacy, it can be noticed that the degree to which the organization is concerned about social issues (and could influence the stakeholders' interpretation of the importance of principles followed by the organization) can be assessed by paying the attention to how much information is provided by the organization (Díez-de-Castro, Peris-Ortiz, and Díez-Martin, 2018, p. 12). In case of managerial (output) legitimacy those same initiatives can be considered as being related to organizational mission, vision and strategic objectives (that most often are not to be against the general interest). If so, they should allow the organization for being granted output legitimacy (Díez-de-Castro, Peris-Ortiz, and Díez-Martin, 2018, p. 9). Here, in order for stakeholders to be able to grant this kind of legitimacy, it is needed that the organization report its achievements to its stakeholders. Put it differently, it can be said that there is a need for the proof of the materialization of its general goals (Díez-de-Castro, Peris-Ortiz, and Díez-Martin, 2018, p. 14). When being considered from the point of view of technical legitimacy above-mentioned initiatives are to be analyzed by the prism of their smartness or with regard to the superiority of managers being involved. In general it can be important whether they could be carried out in a better way - if not, of course, those initiative and the organization deserve for being granted technical legitimacy (Díez-de-Castro, Peris-Ortiz, and Díez-Martin, 2018, p. 9). Here again it is emphasized that it can be difficult to achieve the state that the stakeholders know and value

the fact that the organization performs at this high level of excellence (Díez-de-Castro, Peris-Ortiz, and Diez-Martin, 2018, p. 11). Generally, it appears crucial to recognize that when corporate ability can be defined as "the ability to improve product/service quality and the ability to innovatively generate new products/services" (Payne, Cruz-Suarez, and Prado-Román, 2018, p. 125) then in addition to possessing those abilities for the companies it is at least equally important to make customers aware of having them. It is also worth adding that if it has been assumed that there is the affective link between the group of stakeholders and the organization, then it can be claimed that the organization could be understood on the basis of emotional legitimacy. Here the evaluation appears not to happen at all, since stakeholders should be strongly identified with the ideal that is represented by the organization (Díez-de-Castro, Peris-Ortiz, and Diez-Martin, 2018, p. 15). Whatever simplified it can be, it appears useful to assume that the emotional and normative (especially technical) are both two types of legitimacy that remain in opposition to each other.

It can be emphasized that industry legitimacy can be recognized as well which is when given industrial sector is characterized by its standards or practices that are legitimized (Díez-de-Castro, Peris-Ortiz, and Diez-Martin, 2018, p. 16). The perception of so called stigmatized industries is the opposed one since their specific features causes them to be publicly vilified which is why organizations that operate within the boundaries of such and industry can be exposed at greater risk of being disapproved. At the same time, it does not have to entail disapproval as the linear relationship between a firm's association with a stigmatized category and disapproval of the firm has already been questioned (Vergne, 2012). Hence, even if it is obvious that the organization operate within the industry sector that is far from being legitimized (e. g. tobacco or gambling industry) and it appears to be doubtful whether the considered organization from this sector can be said as the legitimate one, it is not the same as to say that the organization is undoubtedly strongly disapproved. This means that even if organizations operate within the context that is disadvantageous from the point of view of legitimacy, then it may be possible for the organization to make steps (e. g. differentiation) that cause stakeholders to perceive this organization from more favorable point of view. Then the fact of belonging to a given industry can be perceived as bringing some additional risk which is why it can have impact on behavior of the corporations. It can also be recognized that as far as legitimate judgements are mainly related to whether organizational structures, processes can be accepted or even encouraged, in case of reputation judgement the attention is paid to possible unique features of the organization which can be possibly inferred from stakeholder's perceptions and past experiences (Bitektine, 2011, p. 162). The issues to be taken into consideration relate to how actually the organization behaves when those stakeholders' perceptions and experiences are built.

## 2.2. Legitimate context of using symbols in situations of uncertainty

Before implementing symbolic management as a means of legitimacy building, it is worth mentioning that in general three possible approaches can be defined in this regard. Among them there are those that involve getting associations with recognized symbols as well as creating new symbols or elaborating the meaning of symbols (Schnackenberg, Bundy, and Westphal, 2019). In the authors' own research existing symbols are taken into consideration with which organizations can try to gain affiliation. This happens because meanings of those symbols (e.g. sustainable products, industry awards, fashionable management practices) are thought to be hardly possible to be changed. Consequently, when being built skillfully those associations () should allow the organization to be positioned in good light. Symbols can enable symbolic association as they are aligned with stakeholders interests as well as they convey the message that organizations have sufficient resources (money, time, effort) to undertake steps allowing for symbolic association (Schnackenberg, Bundy, and Westphal, 2019, p. 391). By means of symbolic associations the organization can provide its stakeholders with the (symbolic) value that can be thought as the one that makes it possible for stakeholders to achieve their goals (e.g. finding well paid job as a result of receiving reputable diploma from the university). From this point of view symbolic values may be regarded as a factor helping organization to communicate stakeholders about its strengths. However, the distortions may arise as there is a need to communicate with many groups of stakeholders. Ngai and Singh (2018, p. 213) following Falkheimer (2014) emphasize that organizational financial performance is impacted not only by increased globalization (as well as transparency or mobility) but also by how relations with various stakeholders tend to be shaped. Actually they become more complex, uncertain and fragile. Those factors create the context within which, as it has been shown by Ngai and Singh (2018), when communicating corporate leaders may omit some themes and strategically focus on others (like progress or business environment) in order to influence their stakeholders' attitudes in a strategic way. Those ways of communicating can be linked to above-mentioned impression management techniques that cover different narrative disclosure strategies.

Oliveira, Azevedo and Borges (2016) are discussing discretionary narrative disclosure strategies previously identified mainly by Merkl-Davies and Brennan (2007) and Brennan et al. (2009). Among these there are readability manipulation related to the intention of obscuration of bad news (Courtis, 2004, p. 292 as cited in: Oliveira, Azevedo, and Borges, 2016, p. 391), rhetorical manipulation related to the distortion of narrative disclosure in one or more ethical principles (Yuthas et al., 2002 as cited in: Oliveira, Azevedo, and Borges, 2016, p. 391); thematic manipulation related to the unjustified use of positive words or themes (Merkl-Davies, and Brennan, 2007; Merkl-Davies et al., 2011 as cited in: Oliveira, Azevedo, and Borges, 2016, p. 391); visual and structural manipulation related to emphasizing goods news in different ways (Merkl-Davies, and Brennan, 2007; Merkl-Davies et al., 2011 as cited in: Oliveira, Azevedo,

and Borges, 2016, p. 391), performance comparisons/choice of earnings numbers related to the selective use of performance referents/earnings numbers (Merkl-Davies, and Brennan, 2007 as cited in: Oliveira, Azevedo, and Borges, 2016, p. 391) as well as performance attribution related to matching positive and negative events with managers' performance or external factors respectively (Aerts, 2001, 2005, Merkl-Davies, and Brennan, 2007 as cited in: Oliveira, Azevedo, and Borges, 2016, p. 391). Other researchers emphasize the role of specific linguistic mechanisms that can be used to disassociate the author of the message from the text so that the message can be considered as being objective and neutral (Boudt, and Thewissen, 2019, p. 80). In general, it can be noticed that the bases on which those strategies are recognized consist mainly of the choice related to the bias that can be introduced in the communication process due to the optimistic way of conveying the message as well as to the choice related to the selectivity of pieces of information that are presented. There are also other worth mentioning narrative disclosure strategies that can lead company to shape communication process in a way that at least at the beginning may appear to be promising due to possible advantages that can be derived (including possibilities of avoiding problems). Especially the proposition presented by Huhn and Lülfs (2014) should be mentioned as these authors emphasize that in addition to those strategies that are directed at the production of distortions to lesser or greater extent (those are marginalization, abstraction, indicating facts, instrumental or theoretical rationalization, authorization, corrective action based on unprecise information) there is also possible that when having to respond to social or environmental problems caused by the company provision of more concrete information based on measures will occur. In general, the problem that arises for researchers is to try to explain what are the reasons of why some companies make use of trust-threatening communication when at the same time others prefer using trust-enhancing communication. As those reasons are to be found in the field of types of legitimacies that corporations could possess then the role of symbols embedded in messages sent by corporations should be taken into account as well.

Symbols, which may be, e. g. socially recognized leaders or close ties with important entities may be considered as substitutions for reliable and direct information that cause stakeholders to understand organizations better. Based on this understandability stakeholders are to define the organization as appropriate. Then symbols can be matched with so called cognitive (cultural) legitimacy based on the image. In order for this legitimacy to be granted the image of the organization that stakeholders have needs to be assumed as corresponding to what the organization is (Díez-de-Castro, Peris-Ortiz, and Díez-Martin, 2018). When organizations are trying to achieve association with symbols having its value based on their reference to cultural expectations, then by causing stakeholders to react positively organizations are able to gain stakeholder acceptance more easily (Marquis, & Qian, 2014 as cited in: Schnackenberg, Bundy, and Westphal, 2019, p. 392;). Nevertheless, organizations can find it reasonable to associate also with symbols having their value based on delivering answers to questions about superiority based on criteria that stakeholders find attractive. Moreover



organizations may associate with symbols having their value based on delivering answers to questions as to how distinguish right from wrong when applying criteria that stakeholders find admirable (Schnackenberg, Bundy, and Westphal, 2019; Suchman, 1995; Glynn, 2000). It can be noticed that when taking into account this wider view on possible symbolic values to which the organization can associate with, it may become visible that actually using symbols in organizational communication does not need lead to insincere communication. On the one hand, the organization when e.g. producing goods in a harmful way to the environment may make others pay their attention to its (even no exceptional) innovativeness, which is why the organization itself can be considered as being the symbol of progress. On the other hand, when other organizations like e.g. those engaged in sustainable water management describe their operations through the prism of showing clean water as the symbol of life persistence then this kind of symbolism may actually be only a part of detailed set of information related to how these practices are carried out by organizations. Similarly, universities can emphasize their long lasting tradition that may be attractive for potential stakeholders. This possibility of being able to associate with long lasting tradition when is supported by strong results achieved nowadays should not cause that communication consisting of those two elements (tradition as well as results achieved at present times) make this communication being related to impression management techniques. However, it can be said that the communication is symbolic and actually embedded symbols being organizational resources can lead to the possibilities for organizations to associate with strong symbols. Those can be perceived as important factors that only can (but does not have to) cause organizations to eventually make use of impression management techniques. That all entails that when there is a need to consider consequences of decision made on why to use or not to use impression management techniques analyzed from the point of view of their impact on legitimacy, it is needed to take into account different types of legitimacy, especially so called moral legitimacy, that taken together with technical legitimacy and output legitimacy can be considered as being the part of so called normative legitimacy. Put it differently, here organizations are assumed to develop communication and information policies that may involve symbols not only to make it possible to stakeholders to simply understand organizational business models in a way expected by the corporations (here impression management techniques can be applied), but also to make them aware of both advantages that they can derive as a result of the effective functioning of the organization and moral reasons that can be attached to relations with the organization. The more organization is eager to emphasize the fact that it possesses such symbols at its disposal, the more stakeholders can be inclined to devote their resources on acquiring them. At the same time they should have be more attached to the organizations with which they begin to build relations. What is important from the point of view adapted in this paper is whether when investing with relations with this kind of organization stakeholders are aware of other factual data that could strongly support what symbolic value is suggested to exist. It should be taken into account that those relations can be broken as a result of the stigmatization of critical organizational attributes

(Schnackenberg, Bundy, and Westphal, 2019; Hsu, Kocak, and Kovacs, 2018). Hence, adapted approach to the communication process based on only symbolic values is not expected to last over long period of time as it can be finally disclosed. Then the organization can have its attributes stigmatized.

### **3. Discussion**

When analyzing possible links among communication, embedded symbols and legitimacy building one is to consider factors among which there those that relate to the awareness of current social judgments rendered by stakeholders of the organization as well as to risk of disapproval induced (to some extent) by possible stigmatization of the industry within which organizations operate. The issue of how risk is to impact on communication process needs to be considered with special care as results in this field do not appear to provide researchers with unequivocal answers. Patelli and Pedrini (2014, p. 19) have shown that tough macroeconomic conditions can be a factor that causes companies to build dialogues with shareholders as the disclosures tend to be sincere. In this way the obfuscation hypothesis as indicated by Patelli and Pedrini (2014, p. 20) in case of corporate messaging is questioned. As far as those arguments related to macroeconomic risk appear to be reasonable, the attention should be also paid that the risk of losing legitimacy as a result of having used impression management techniques recognized can have impact differently in case of so called stigmatization industries. Cho, Roberts and Patten (2010) found that firms belonging to the chemicals industry (and generally low-environmental performers among which it would be possible to find companies belonging to other environmentally sensitive industries that deal with activities like emissions of toxic chemicals, sale of coal and oil and its derivative products or generation of hazardous waste that all pose a threat to the environment) when disclosing information about their activities can be more optimistic, which can be linked to impression management techniques. Then hitherto attention focused on such companies instead of causing them to be more cautious when disclosing it appears to make them more susceptible to using these techniques. All in all these considerations show that risk involved should be regarded as a important factor.

As it has been already stated the legitimacy can be perceived as a source of competitive advantage so that even the potential threat of losing the legitimacy may lead companies to make use of impression management techniques. Actually not every organization decide on impression management techniques involving hiding important aspects of information when trying to make stakeholders convinced about organization reasons as to why it should be granted legitimacy. In those cases companies appear to be pay more attention to that having been recognized as the ones that apply impression management techniques would may cause them

to find on the verge of going bankrupt. Thus the fact that practices involving messages directed at unfairly enhancing corporate image to maintain legitimacy is not a rule, which needs to be recognized and next taken into account in the analysis. The attention should be also paid to that while organizational legitimacy is a matter of beholder's judgement, then organizations may be somewhat encouraged to employ impression management techniques not only in order to make inappropriate behavior look like being fair and correct, but these behaviors may be caused by the fact that legitimacy may not be granted by stakeholders because of their limited knowledge regarding the organization or because of their focus on different criteria. This may be because stakeholders may not be fully aware of all efforts that organization put into some fields of its functioning. As a result, regardless of how hard the organization performs, stakeholders may interpret these efforts as being insufficient to give legitimacy to the organization (Diez-de-Castro, Peris-Ortiz, and Diez-Martin, 2018). Following Yuthas et al. (2002) it could be assumed that both messages included in corporate communication are not to be considered in accordance with impression management theory (based on the assumption that this kind of communication is a kind of strategic action aimed at influencing readers – Yuthas et al., 2002 as cited in: Patelli, and Pedrini, 2014, p. 20) and those messages should become to be perceived as a part of the communication action directed at building mutual understanding. But even if those assumptions are to be taken into account these communications can still be perceived as a management tool that can be linked to symbolic values that are to be conveyed in order to emphasize true achievements of the corporate that otherwise could be (unfairly) underappreciated. But this again under some circumstances may be a factor finally contributing to the use of impression management techniques. The task is to consider over more general circumstances that can lead to the use of impression management techniques.

To further develop the argumentation the gambling industry can be considered. Those engaged in the industry perform different activities in order to make the industry less harmful for the society within which they operate. Activities can involve such initiatives as allocation of funding to responsible gambling, employee training, advertising restrictions, provision of better information, liaison with community agencies (Hing, 2011; Miller and Michelson, 2012; as cited in: Guan, Hou, and Noronha, 2021, p. 5). In this case legitimacy based on managerial output appears to be crucial since technical aspects appears to be less important. Due to the fact that the industry can be classified as a stigmatized one it can be assumed that doubts over moral aspect of organizations that operate within the industry are impossible to be avoided. This does not mean that those moral aspects are less important, however, in order for legitimacy to be built by means of messages with embedded symbols it appears to be required that claims for moral legitimacy be supplemented with justified claims for managerial legitimacy. It comes to situation, that not only the organization should show links of its initiatives to widely accepted values but also organization should be able to show that these initiatives could be derived from its vision, mission and strategic objectives. Put it differently, those initiatives need to have strategic importance for the organization and not to be of limited importance. Otherwise it is

impossible to indicate on managerial legitimacy due to the lack of real willingness to follow vision and mission formulated in a prosocial way. That is why companies should put greater emphasis on how they communicate potential benefits that are to arise as a result of their activities in a way that is not to be harmful for societies. As the problems related to such kind of controversial industry are wide known it appears to be that possible corporate references to reputational aspects are of limited impact. Here the judgment that is built by stakeholders and is of the greatest importance to the organization is focused on whether the outcomes can be perceived as being socially acceptable, and next whether it is possible not only to tolerate them but in addition to this encourage them (Bitektine, 2011, p. 162). To be like that both moral and managerial types of legitimacy should be possible to be recognized in corporate activities. At the same time due to stigmatization of the whole industry within which the organization operate it can be assumed that the issue of past history of a given organization may appear to be of less importance to stakeholders who are more likely to take into account current industrial trends (and not possible unique organizational features) when rendering their judgments. Merely if it turns out that some stakeholders may be linked to the organization by emotions considered in emotional type of the legitimacy, then proofs of the presence of both moral and managerial types of legitimacy could be of less importance. Simultaneously if state like this is to occur then the organization in spite of the fact that the risk of facing disapproval is relatively high, the organization when communicating may starts making distorted use of symbols embedded in messages that are to be sent. Hence, the research proposition could be as follows: *under the conditions of high uncertainty due to possibility of disapproval, if activities carried out by organizations do not provide both moral and managerial legitimacy, then regardless of the hitherto reputation of the organization, the communication process will rely on impression management techniques using symbols in a way that compensates for the deficiencies of legitimacy activities. Organizations are more inclined to use those techniques when emotional legitimacy is present at least to some extent* (research proposition 1).

It can be noticed that the research conducted by El-Bassiouny, Darrag and Zahran (2017) shows that one of the financial holding has been involved in two-communication process with its stakeholders. The process has been assessed as being symmetrical which means that company is not only focused on whether information that is delivered to customers results in mutual understanding of company's initiatives, but also stakeholders are allowed to communicate their expectations with regard to companies prosocial activities (El-Bassiouny, Darrag, and Zahran, 2017). This high level of openness on the part of the organization may be possible probably as a result of the general lack of doubts over moral aspects concerning activities undertaken by the organization (the lack of stigmatization of the industry within which the organization operates could support this state of things). What is more, because the organization communicates its willingness to modify its activities when stakeholders see it to be necessary, this could mean that the organization remain convinced as to the high level of its

operations related to technical type of the legitimacy. It could be imagined that if it turns out that the organization is not capable of introducing changes required by stakeholders then it could try compensate this lack of competences by communication which can be detached to some extent from the reality. In case of above-mentioned distinctiveness shown in research on corporate communication conducted by van Halderen, van Riel and Brown (2011) in addition to the possibility that organization communicates its "over conforming" institutional requirements there is another one. This latter involves more controversial communication entailing "under conforming" institutional requirements which is to occur especially when organizations that have strong reputation developed are believed to have sufficiently powerful position toward stakeholders to not being afraid of defying institutional norms and expectations (van Halderen, van Riel, and Brown, 2011; Suchman, 1995). That is why high level of reputation supported by relatively low level of disapproval due to lack of stigmatization of industry within which the corporation operates may be regarded as a potential factor leading in long term perspective to the resignation from two-way communication with stakeholders. As a consequence, lack of taking care of stakeholders' expectations or even of stakeholders' level of familiarization with corporate activities may make it easier for corporation to use symbols embedded in communication in a distorted way. Again the possible presence of emotional legitimacy which corporation would be aware of could increase the probability for it to occur. Actually here the emotional legitimacy can appear as a possible important field of generating the influence over the stakeholders as stakeholders have been somewhat taking part in how the company has been to perform. Hence, the research proposition could be as follows: *under the condition of low uncertainty due to lower possibility of disapproval, if activities carried out by organizations do not provide both moral and technical legitimacy, then the communication process will rely on impression management techniques using symbols in a way that compensates for the deficiencies of legitimacy activities. Organizations are more inclined to use those techniques when they has had high level of reputation and when emotional legitimacy is present at least to some extent* (research proposition 2).

#### **4. Summary**

When the organization is to resign from being motivated mainly by economic factors it can be said that the organization find "doing the right thing" being more important motive for given initiative than those benefits that can be generated for the organization (Diez-de-Castro, Peris-Ortiz, and Diez-Martin, 2018, p. 11). Nevertheless, emphasizing the role of the organization considered from the point of view of only social benefits entails risk that the organization tends to hide its poor business performance. That is why those both dimensions appear to be necessary to be taken into account when analyzing what are the factors that may lead the organization to

make use of impression management techniques. Each time organization is arguing about its features, performances or strategic objectives it is required that stakeholders would try to take into account various aspects related to the situation. Without this it becomes simply impossible to recognize when symbols embedded in organizational communication are used in a justified way, that means in order to help organization to make others pay attention to those fields within which organization put great effort into operation. In the paper special attention has been paid to the fact that depending on features of e. g. industrial sector within which the company operates it may be exposed to threats related to not possessing social favor. Then, as it has been stated in two formulated research propositions, impression management techniques may be regarded as a result of deficiencies of different kinds of legitimacy activities. At the same time when complementary legitimacy activities are carried out then it has been assumed that impression management techniques are not to be used. Those deficiencies may appear to be important regardless of reputation. It has been shown that it appears to be justifiable to look for relationships between those factors, which is of significance for organizations as they may also use symbolic communication without causing their process of communication to be biased. Those main conclusions allow for consideration of further issues.

Following Bitektine (2011) it can be also recognized that when considering the issue of legitimacy of the organization, stakeholders may consider the extent to which the organization is beneficial not only to a given person, but also to the social group to which they belong to (or let's say to which they would like to belong to) or even to the society (Bitektine, 2011, p. 163). When the organization is trying to defend its position after its results have been assessed as being poor or after some inadequate behavior, then it could be in favor of causing shareholders to consider narrow (and at the same time more concrete) spectrum of consequences and the use of impression management techniques may appear to be useful in such occasion. At the same time, when the organization appears to implement symbolic communication due to the need to emphasize its real favors made to external environment, it may be interested in causing stakeholders to ask about wider spectrum of all possible positive consequences that result from organizational behavior. That all can suggest that future researches can focus also on the range of the communication process as it may turn out that differences in corporate intentions in this field may turn out be important from the point of view of assenting possible sincerity of communication.

In order for the environment to evaluate the legitimacy of organizations, it is necessary that possibly all key characteristics of the legitimacy of organizations will be taken into account. That is why steps to build new legitimacy typologies are repeated. Nevertheless, the question can be posed as to how specific behaviors of organizations that look for legitimacy using impression management techniques can contribute to the emergence of the new important aspects that need to be legitimated. For example, in case of previously discussed "over conforming" trials in corporate communications symbols used can help stakeholders to recognize that the organization has the distinctive identity, that it can be perceived as a leading

example in the environment within which it operates (van Halderen, van Riel, and Brown, 2011, p. 287-288). The issue here is whether those claims are to be analyzed on the basis of how they shape the image of the stakeholders related to how organization (more or less skillfully) tries to present itself or those messages would become the source of public discussion on what the real extent of moral responsibility of the company should be and when hitherto undertaken (and confirmed) activities by the company that try to “over conform” institutional requirements begin to be perceived as the standard. In case of the latter situation, symbols used will have first of all symbolic value related to making customers aware that the organization is really as good as it should be. Otherwise actually there can be some doubts over the status of symbols which may be a source of distortions impacting on the view on what normative environment should really be like.

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